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MEMORANDUM FOR: Chief, Confidential Funds Division

SUBJECT: New and Revised General Ledger Accounts

REFERENCE: Memorandum to Chief, Accounting Data Processing Division, Office of Computer Services dated 17 January 1964; Subject: Implementation of Revised Procedures for Accounts Payable - Property Procured at Headquarters

1. Pending issuance of a revision of the Chart and Description of Accounts, Confidential Funds Division, which is now being prepared, you are authorized to establish new and revised general ledger accounts as follows:

- 303.2 - Accounts Payable - Unmatched Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures
- 303.3 - Accounts Payable - Property Subject to Headquarters Property Procedures - Unmatched Credits
- 303.6 - Accounts Payable for Property Procured at Headquarters - Suspense
- 535 - Disbursements from Vouchered Fund Allotments for Property Not Subject to Headquarters Property Procedures
- 536 - Clearing Account - Accounts Payable Liquidated by Payments from Vouchered Fund Allotments (Reciprocal to Fiscal Division Account 536)

2. New account 303.2 - Accounts Payable - Unmatched Payments from Confidential Fund Allotments for Property Subject to Headquarters Property Procedures" and revised account 303.3 - "Accounts Payable - Property Subject to Headquarters Property Procedures - Unmatched Credits" are provided effective 1 February 1964. The beginning balances for these accounts will be developed from a segregation of detail in present account 303.3 as outlined in reference. New account 303.6 - "Accounts Payable for Property Procured at Headquarters - Suspense" is authorized for immediate use as outlined in reference.

DDO 2 REV DATE 3-11-81 BY 606199
 ORIG COMP 38 TYPE 01
 ORIG CLASS 5 PAGES 7 REV CLASS C
 JUST 22 NEXT REV 2011

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3. New account 536 - Clearing Account - Accounts Payable liquidated by Payments from Vouchered Fund Allotments (Reciprocal to Fiscal Division Account 535) is established as a new reciprocal account with Fiscal Division to provide a control over accounts of accounts payable cleared from account 303.3 when determination is made that the accounts therein for a particular transaction do fully offset the related entries as recorded by the Fiscal Division. The title and description of account 535 are revised consistent with the establishment of new account 536.

4. Descriptions of the new and revised accounts are attached. Revisions of other accounts required because of the new accounts will be covered by the forthcoming revision of the Chart.

R. H. POUND
Director of Finance

Attachments

Distribution:

- 0 & 1 - Addressee
- ~~1 - Signer's Copy~~
- 1 - C/Accounts Branch/CFD
- 2 - C/Fiscal Division
- 2 - C/ICAD
- 2 - C/ADPD/OCS
- 3 - PPS Files

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